
HOUSE BILL No. 1635

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax credit for unpaid rebate checks. Applies the amount of a warrant for the statewide rebate of property taxes on homesteads for taxes payable in 2007 that is unpaid for at least 180 days as a credit against future taxes on the same parcel.

Effective: Upon passage.

Bardon

January 16, 2009, read first time and referred to Committee on Government and Regulatory Reform.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1635

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) As used in this
2 SECTION, "unpaid warrant" refers to a warrant issued by a
3 county auditor for a refund of an additional 2007 homestead credit
4 under P.L.234-2007, SECTION 300, as amended by P.L.1-2008,
5 SECTION 5:

6 (1) that is issued before, on, or after the effective date of this
7 SECTION;

8 (2) that is outstanding and unpaid for at least one hundred
9 eighty (180) days after the warrant is issued; and

10 (3) to which P.L.146-2008, SECTION 865 does not apply.

11 (b) As used in this chapter, "property tax liability" refers to
12 liability for the tax imposed on property under IC 6-1.1 determined
13 after application of all credits and deductions, except the credit
14 under this SECTION, but does not include any interest or penalty.

15 (c) Notwithstanding any provision in IC 5-11-10.5 or any other
16 law, each unpaid warrant is void. An individual, a bank, a trust
17 company, a building and loan association, or any other financial
18 institution may not honor, cash, or accept for payment or deposit



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1 an unpaid warrant.

2 (d) Subject to subsections (e), (f), and (g), the county auditor and
3 the county treasurer:

4 (1) shall apply the amount of an outstanding warrant that is
5 voided under subsection (c) as a credit against the property
6 tax liability for property taxes first due and payable in 2009
7 or 2010 attributable to the parcel for which the additional
8 2007 homestead credit referred to in subsection (a) was
9 originally determined; and

10 (2) shall not include interest in the determination of the credit
11 under subdivision (1).

12 (e) The county auditor and county treasurer shall apply credits
13 under subsection (d) against property taxes first due and payable:

14 (1) in 2009, if on the effective date of this SECTION the
15 county has not prepared and printed property tax statements
16 for those taxes for issuance under IC 6-1.1-22 or
17 IC 6-1.1-22.5; or

18 (2) in 2010, if subdivision (1) does not apply.

19 (f) If an unpaid warrant relates to a parcel number that does not
20 exist when a credit is applied under subsection (d) because of a split
21 or consolidation of parcels, the county auditor and county
22 treasurer shall:

23 (1) adjust the amount of the credit under subsection (d) to
24 account for the change; and

25 (2) apply the adjusted amount of the credit to the property tax
26 liability attributable to the current parcel or parcels.

27 (g) If the amount of a credit under subsection (d) exceeds the
28 amount of the property tax liability against which the credit
29 applies, the amount of the excess is not applied as a credit under
30 this SECTION in any year.

31 (h) The application of a credit under this SECTION results in
32 a reduction of the property tax collections of each political
33 subdivision in which the credit is applied. A political subdivision
34 may not increase its property tax levy to make up for that
35 reduction.

36 (i) The county auditor shall in each calendar year notify each
37 political subdivision in which the credit under this SECTION is
38 applied of the reduction referred to in subsection (h) for the
39 political subdivision for that year.

40 (j) This SECTION expires January 1, 2012.

41 SECTION 2. An emergency is declared for this act.

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